

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16901
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

This case arises from a timely protest of a State Tax Commission staff (staff) decision adjusting property tax reduction benefits for 2002. This matter was submitted for decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision.

[Redacted] (petitioner) filed a property tax reduction benefit application on or about April 12, 2002. In order to qualify as a claimant for the property tax reduction benefit, an applicant must meet one of the conditions described in Idaho Code § 63-701(1):

63-701. Definitions. As used in this chapter:

"Claimant" means a person who has filed a claim under the provisions of sections 63-701 through 63-710, Idaho Code. Except as provided in section 63-702(2), Idaho Code, on January 1 of the year in which the claim was filed a claimant must be an owner of a homestead and be:

- (a) Not less than sixty-five (65) years old; or
- (b) A fatherless or motherless child under the age of eighteen (18) years of age; or
- (c) A widow or widower; or
- (d) A disabled person who is recognized as disabled by the social security administration pursuant to title 42 of the United States Code, or by the railroad retirement board pursuant to title 45 of the United States Code, or by the office of management and budget pursuant to title 5 of the United States Code; or
- (e) A disabled veteran of any war engaged in by the United States, whose disability is recognized as a service-connected disability of a degree of ten percent (10%) or more, or who has a pension for nonservice-connected disabilities, in accordance with laws and regulations administered by the United States veterans administration; or

- (f) A person as specified in 42 USC 1701, who was or is entitled to receive benefits because he is known to have been taken by a hostile force as a prisoner, hostage or otherwise; or
- (g) Blind. (Emphasis added.)

The staff routinely audits the applications that have been submitted to the county where the petitioner lives. During this process, the staff contacted the Social Security Administration to verify the petitioner's status as disabled. Because the Social Security Administration had no record that the petitioner's application for disability recognition had been granted and she did not meet any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioner a letter advising her of the intention to deny her the property tax reduction benefit.

The petitioner sent a letter appealing the determination. She said her application for a disability pension with the Social Security Administration was pending. The petitioner's file was transferred to the Legal/Tax Policy Division for administrative review.

In a letter dated October 3, 2002, the Tax Appeals Specialist advised the petitioner that no action regarding her appeal to the staff's determination of her filing status would be taken for a period of ten months to allow time for the Social Security Administration to make a determination. The petitioner was asked to contact the Tax Commission before August 1, 2003 or when she received notification from the Social Security Administration that a determination of her disability had been made. Her file was placed in abeyance.

On November 21, 2003, the Tax Commission contacted the Social Security Administration for a status report. The report showed the Social Security Administration did not grant the petitioner the disability recognition she sought. Her application and appeal had been denied.

Unfortunately, the petitioner does not meet any of the other status requirements. She does not qualify as a claimant for the property tax reduction benefits for 2002. She must be denied the benefit.

The Tax Commission is aware there is some potential this decision could cause a hardship to the property tax reduction applicant. The proper jurisdiction to handle such hardship situations falls with the county commissioners under Idaho Code § 63-711.

WHEREFORE, the decision of the State Tax Commission staff is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2003.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

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